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**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-22-06

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2005**

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**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
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**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
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**BONNIE T. ROBINETTE, CPA**

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## **INDEPENDENT ACCOUNTANTS' REPORT**

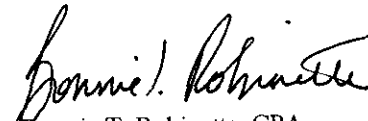
TO THE BOARD OF DIRECTORS  
RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School as of and for the year ended June 30, 2005. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures I performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and my findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

I was not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by anyone other than these specified parties.

  
Bonnie T. Robinette, CPA

Monroe, Louisiana  
September 18, 2005

## RAYVILLE HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 1**

**RAYVILLE HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for the one bank account.

Richland State Bank	\$40,921.94
---------------------	-------------

- d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. I examined all interfund transfers, if any.

There were no interfund transfers.

- f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2005.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Richland State Bank.

4. There were no outstanding checks over 90 days old at year-end.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 1**

**RAYVILLE HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.



**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 1**

**RAYVILLE HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**C. EXPENDITURES (Continued)**

- 9. Bids obtained if applicable.
- 10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHEDULE 2**

**RAYVILLE HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

**REVENUES**

The following exceptions were noted in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 2**

**RAYVILLE HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. Check # 28174 to Dee Adams was for invoices over one year old.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

**2005-1** One expenditure during the current year was to reimburse a teacher for an invoice over one year old. All school employees should be instructed to submit invoices in a timely manner.

**CORRECTIVE ACTION PLAN:** I will inform all of my teachers that we will be unable to reimburse any teacher for an invoice that is not submitted within a school fiscal year.

**Contact Person:** Georgia Ineichen, Principal

## HOLLY RIDGE ELEMENTARY

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 3**

**HOLLY RIDGE ELEMENTARY**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$35,660.94
---------------	-------------
  - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
  - e. I examined all interfund transfers, if any.

There were no interfund transfers.
  - f. I supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
  - a. There were no certificates of deposit at year-end.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

Cash was invested in a public NOW account.
4. There were no outstanding checks over 90 days old.

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 3**

**HOLLY RIDGE ELEMENTARY**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES (Continued)**

- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

- 1. Documentation canceled to prevent duplicate payment.
- 2. Check signed by authorized personnel.
- 3. Evidence of receipt of goods or services.
- 4. Invoice amount agrees with check amount.
- 5. Charge is supported by proper documentation.
- 6. Invoice date is current when compared to date of check.
- 7. Accounting distribution/classification is consistent and correctly posted.
- 8. Charge appears to be necessary and reasonable.
- 9. Bids obtained if applicable.
- 10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 4**

**HOLLY RIDGE ELEMENTARY**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of HOLLY RIDGE ELEMENTARY.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

1. None.
2. None.
3. None.
4. None

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 4**

**HOLLY RIDGE ELEMENTARY**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. There were 4 instances where invoices were not properly canceled.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

**2005-1** During my procedures, I noted 4 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

**CORRECTIVE ACTION PLAN:** We will stamp invoice "paid" immediately to avoid over payment

**Contact Person:** Gloria Gallman



## RAYVILLE JUNIOR HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 5**

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$8,018.50
---------------	------------

- d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. I examined all interfund transfers, if any.

There were no interfund transfers.

- f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2005.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. The following outstanding checks were over 90 days old at year-end:

1452	Judy Bell	5.00
------	-----------	------

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 5**

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

I selected 15 receipts on a random basis and performed the following procedures:

- a. I traced to the bank validated deposit slip.
- b. I determined if the deposits were made on a timely basis.
- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 5**

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**C. EXPENDITURES (Continued)**

8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHEDULE 6**

**RAYVILLE JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of RAYVILLE JUNIOR HIGH SCHOOL.

**REVENUES**

I noted the following exceptions in my tests of 15 receipts:

- A. None.
- B. Two receipts were deposited late.
- C. None.
- D. None.

I recommend the following:

**2005-1** All deposits should be made on a timely basis. Teachers should be instructed to turn all money in daily. All money should be deposited daily.

**CORRECTIVE ACTION PLAN:** All money collected at school will be deposited in a timely basis. When possible, all money will be deposited daily. Teachers will be reminded to receipt all money collected and to turn all money in daily.

**Contact Person:** Karen Brooks and Tony Guirlando

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 6**

**RAYVILLE JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. Two checks were issued without proper documentation as follows:

1499	Chefco	171.00
1650	Carol White	50.00
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

- 2005-2** I noted two instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** No check will be issued without proper documentation. Documentation will consist of an original invoice, evidence of receipt, and proper approval.

**Contact Person:** Karen Brooks and Tony Guirlando

DELHI MIDDLE SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 7**

**DELHI MIDDLE SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

AmSouth Bank	\$20,465.97
--------------	-------------

d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. I traced outstanding checks to clearing in the subsequent bank statement.

2. There were no certificates of deposit at June 30, 2005.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. There were no outstanding checks over 90 days old at year-end.



**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 7**

**DELHI MIDDLE SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 8**

**DELHI MIDDLE SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of DELHI MIDDLE SCHOOL.

**CASH AND CASH EQUIVALENTS**

**2005-1** I noted 8 checks were incorrectly voided and are listed as negative outstanding checks. This resulted in an overstatement of cash by \$479.52. I recommend these checks be adjusted and the books corrected to reflect the correct cash balance.

**CORRECTIVE ACTION PLAN:** Adjustments were made to each account. When adjustments need to be made in the future, they will be made through the appropriate process.

**Contact Person:** Floyd McDade

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- a. None.
- b. None.
- c. None.
- d. None.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 8**

**DELHI MIDDLE SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

DELHI HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 9**

**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank & Trust	\$312.91
-----------------------	----------
  - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
  - e. I examined all interfund transfers, if any.

There were no interfund transfers.
  - f. I traced outstanding checks to the subsequent month bank statement.
2. There were no certificates of deposit at year end:
  - a. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no outstanding checks over 90 days old at June 30, 2005

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 9**

**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 9**

**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**C. EXPENDITURES (Continued)**

9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHEDULE 10**

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

*This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi High School.*

**CASH AND CASH EQUIVALENTS**

- 2005-1**      A certificate of deposit in the name of a scholarship fund was transferred to the football account to reduce a deficit. This amount of money should be restored back to the fund.

**CORRECTIVE ACTION PLAN:** Funds will be restored in the certificate of deposit as soon as funds become available.

**Contact Person:** Milton Linder

- 2005-2**      The June 2005 bank statement indicated the school incurred \$262.00 in overdraft fees. The school should monitor their cash balance and should not spend in excess of its available cash.

**CORRECTIVE ACTION PLAN:** Checks will not be issued unless funds are available in the account. Purchase order system will be put in place.

**Contact Person:** Milton Linder

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A.    None.
- B.    One deposit of athletic concessions was made on January 17, the cash was received on January 11.
- C.    None.
- D.    Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No documentation is available to document dual control over one of the fifteen receipts selected for testing.

The school is responsible for monies once they are received by school personnel. This means accountability must be initiated when funds are first received by a teacher or club sponsor. I recommend the school implement controls over receipts as follows:

- 2005-3**      The school has allowed several accounts to spend into a deficit thereby reducing the cash available to all school clubs. This unauthorized use of restricted funds should cease and steps should be taken to restore the balance in the accounts.

**CORRECTIVE ACTION PLAN:** Purchase orders will be required for all groups or persons wanting to buy things at Delhi High School. Funds will have to be in the account before a purchase order will be issued.

**Contact Person:** Milton Linder



**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 10**

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**REVENUES, Continued**

**2005-4** All deposits should be made on a timely basis. Money should not be held for several days but should be deposited daily.

**CORRECTIVE ACTION PLAN:** Faculty and staff will be instructed in the proper procedures involving depositing money.

**Contact Person:** Milton Linder

**2005-5** Dual control should be in place for all concession sales and small athletic events. Evidence should be retained of two persons counting and receipting the money.

**CORRECTIVE ACTION PLAN:** In the future, no money will be taken up for these events, eliminating the problems involved with the gate monies.

**Contact Person:** Milton Linder

**2005-6** The use of a pre-numbered, bound receipt book serves as a control over cash receipts. During the year, the bookkeeper unbound the receipts and placed them in a looseleaf notebook. This practice should be ceased as it weakens controls and alters the audit trail over cash receipts.

**CORRECTIVE ACTION PLAN:** In the future, a new receipt book will be started with the new fiscal year, even if the current book is not filled. This single event of unbinding the receipt book will not be repeated.

**Contact Person:** Milton Linder

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 10**

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. One check was noted that did not have the required two signatures.
3. None.
4. Check # 4866 to Positive Promotions in the amount of \$41.01 did not agree with the invoice; the invoice submitted was for 31.01. A partial payment of \$1,500.00 was made on a Green Sports invoice.
5. Proper documentation was not available for the check # 4866 listed in item 4.
6. Check # 4602 to Green Sports dated 11-04-04 was payment for invoices dated July 19, 2004, August 12, 2004, September 7, 2004, September 21, 2004 and September 30, 2004.
7. None.
8. None.
9. None.
10. The following checks are for expenses which are not allowable from the fund they were charged:

#4866	Positive promotions	41.01	(teacher gifts)
#4766	Brookshires	44.95	(coffee and donuts)

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 10**

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES (Continued)**

My recommendations are as follows:

**2005-7** State law requires two signatures to disburse school funds. I noted one check with only one signature. This practice should be ceased.

**CORRECTIVE ACTION PLAN:** The bank will be instructed to return checks if it doesn't have two signatures.

**Contact Person:** Milton Linder

**2005-8** I noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** Invoices will have to be presented before checks are issued.

**Contact Person:** Milton Linder

**2005-9** I noted one set of invoices that were paid late. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred and the school does not incur expenses in excess of their ability to pay.

**CORRECTIVE ACTION PLAN:** Invoices will be paid on time.

**Contact Person:** Milton Linder

**2005-10** I noted one invoice where a partial payment was made due to a lack of funds to pay the invoice. All club sponsors, coaches and others with purchasing authority should be instructed to have funds on hand prior to purchase commitments. The principal should develop an approval process to ensure this practice is followed.

**CORRECTIVE ACTION PLAN:** Purchase orders will not be issued unless funds are in place before ordering.

**Contact Person:** Milton Linder

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 10**

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES (Continued)**

**2005-11** State law dictates how public funds can be spent. School officials should familiarize themselves with these restrictions in order to keep from violating these statutes.

**CORRECTIVE ACTION PLAN:** Secretaries, teachers and other employees will have to buy their own coffee, donuts, etc. out of their pockets, not school monies.

**Contact Person:** Milton Linder

## MANGHAM JUNIOR HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 11**

**MANGHAM JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account

Richland State Bank	\$25,886.44
---------------------	-------------
  - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
  - e. I examined all interfund transfers, if any.

There were no interfund transfers.
  - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit as of June 30, 2005:
  - a. Certificates of Deposit

#13275	9,800.50
#11649	8,511.41
#19681	11,993.12
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 11**

**MANGHAM JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS (Continued)**

4. I investigated any old outstanding checks.

The following outstanding checks were over 90 days old at June 30, 2005.

1152	Scholastic Book Clubs	123.10	3-02-05
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**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
- a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 11**

**MANGHAM JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**3. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.



**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 12**

**MANGHAM JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of MANGHAM JUNIOR HIGH SCHOOL.

**CASH AND CASH EQUIVALENTS**

**2005-1** Check #1152 to Scholastic Book Club was voided and re-issued; however, the books were not properly adjusted to reflect the void check. Void checks should be adjusted to avoid misstatement of the accounting records.

**CORRECTIVE ACTION PLAN:** The proper procedure will be followed to void checks.

**Contact Person:** Kathy Burgess

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 12**

**MANGHAM JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. Proper documentation was not available for check #842 to Kathy Burgess for \$50.00.
6. None.
7. None.
8. None.
9. None.
10. Two expenditures were made for items that are not allowable for public funds.

My recommendations are as follows:

**2005-2** Check # 842 to Kathy Burgess in the amount of \$50.00 was written for a change fund; however, there is no evidence the money was redeposited, nor are there receipts to indicate how it was spent.

**CORRECTIVE ACTION PLAN:** There will be no more change for students. New coke and candy machines were put in that will only take a dollar bill.

**Contact Person:** Kathy Burgess

**2005-3** State law dictates how public funds can be spent. School officials should familiarize themselves with these restrictions in order to keep from violating these statutes..

**CORRECTIVE ACTION PLAN:** There is a better understanding now of exactly what funds are public funds that have to be spent to support the benefit of the students.

**Contact Person:** Kathy Burgess

## MANGHAM ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHEDULE 13**

**MANGHAM ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$7,887.03
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- d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. I examined all interfund transfers, if any.

There were no interfund transfers.

- f. I traced outstanding checks to the checks clearing in the subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. CD #11123, Richland State Bank                      \$23,900.85

- b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.

4. I noted the following outstanding checks over 90 days old:

8114	Afghan's Children's Fund	161.00
8624	Refund to parent	26.01

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 13**

**MANGHAM ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 13**

**MANGHAM ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 14, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 14**

**MANGHAM ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of MANGHAM ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. Three receipts were not deposited in the bank in a timely manner.
- C. Eight receipts of the fifteen tested were posted to the wrong account.
- D. None.

My recommendations are as follows:

**2005-1** All deposits should be made on a timely basis. Teachers should be instructed to turn money in to the office daily.

**CORRECTIVE ACTION PLAN:** Future deposits will be made in a timely manner. Teachers will be reminded that they will be required to turn in deposits to the office daily, no later than 10:00am.

**Contact Person:** Fay Phillips, Lynne Allen

**2005-2** Receipts for clubs and activities should be posted to the club accounts. These amounts should not be posted to the MES general fund account. The club accounts must be adjusted to properly reflect their activity.

**CORRECTIVE ACTION PLAN:** Greater care will be taken to ensure that deposits for clubs are posted to the correct club account.

**Contact Person:** Fay Phillips, Lynne Allen

**2005-3** The school used computer generated receipts for the school year. These receipts printed out of sequential order in the month of August. The use of pre-numbered receipts serves as an important control over the receipts and the audit trail. The school should cease relying exclusively on the computer generated receipts and implement a bound, pre-numbered receipt book.

**CORRECTIVE ACTION PLAN:** A pre-numbered receipt book will be purchased for office use. This book will be used for all deposits.

**Contact Person:** Fay Phillips, Lynne Allen

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 14**

**MANGHAM ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. Three expenditures include items that are not allowed to be paid from that fund.

My recommendation is as follows:

**2005-4** State law dictates how public funds can be spent. School officials should familiarize themselves with these restrictions in order to keep from violating these statutes.

**CORRECTIVE ACTION PLAN:** MES funds will no longer be used to purchase flowers for funerals of faculty members, their immediate family and/or students.

**Contact Person:** Fay Phillips, Lynne Allen



## RAYVILLE ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 15**

**RAYVILLE ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$53,209.84
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- d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. I examined all interfund transfers, if any.

There were no interfund transfers.

- f. There were no outstanding checks at June 30, 2005.

2. I obtained a list of certificates of deposit for the year:

- a. C.D., Richland State Bank \$89,130.94

- b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 15**

**RAYVILLE ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 15**

**RAYVILLE ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 16, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 16**

**RAYVILLE ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of RAYVILLE ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 16**

**RAYVILLE ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

START ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 17**

**START ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$33,913.85
---------------	-------------
  - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2005.
  - e. I examined all interfund transfers, if any.

There were no interfund transfers.
  - f. I supported the outstanding checks at June 30, 2005 by comparing them to checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
  - a. C.D., Richland State Bank \$61,726.89
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.
4. There were no outstanding checks at June 30, 2005 that did not clear in the subsequent months bank statements.



**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHEDULE 17**

**START ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 17**

**START ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 18, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 18**

**START ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of START ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 18**

**START ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

## DELHI ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 19**

**DELHI ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2005 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank & Trust	\$30,521.05
-----------------------	-------------
  - d. I determined the propriety of deposits in transit, if any.
  - e. I examined all interfund transfers, if any.

There were no interfund transfers.
  - f. I traced outstanding checks at June 30, 2005 to checks clearing in the subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
  - a. There were no certificates of deposit at June 30, 2005.
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a public NOW account and a money market account.
4. There was one outstanding check at June 30, 2005 that was over 90 days old at year- end.

<u>Check #</u>	<u>Payee</u>	<u>Amount</u>
9487	Paula Cumpton	11.08

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 19**

**DELHI ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 19**

**DELHI ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 20, Summary of Findings, Observations and Recommendations.



**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 20**

**DELHI ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of DELHI ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 20**

**DELHI ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
**For the year ended June 30, 2005**

**RAYVILLE HIGH SCHOOL**

**Revenues**

Finding 2004-1 Dual control over concession receipts.  
Status: Resolved.

**Expenditures**

None.

**HOLLY RIDGE ELEMENTARY**

**Revenues**

Finding 2001-2, 2002-1, 2003-1, 2004-1 Dual control over concession receipts.  
Status: Resolved.

**Expenditures**

None.

**RAYVILLE JUNIOR HIGH**

**Cash and Cash Equivalents**

Finding 2004-1 Numerous old outstanding checks.  
Status: Resolved.

Finding 2004-2 Void check not properly adjusted.  
Status: Resolved.

Finding 2003-1, 2002-1, 2004-3 Cash reconciliation  
Status: Resolved.

**Revenues**

Finding 2004-4 Timely deposit of receipts.  
Status: See finding 2005-1

**Expenditures**

None

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
**For the year ended June 30, 2005**

**DELHI MIDDLE SCHOOL**

**Cash and cash equivalents**

None.

**DELHI HIGH SCHOOL**

**Cash**

Finding 2004-1 Void check not properly adjusted.  
Status: Resolved.

**Revenues**

Finding 2003-2 and 2002-2, 2004-2 Control over teacher receipts.  
Status: Resolved.

Finding 2004-3 Dual control over concession receipts.  
Status: See finding 2005-5.

**Expenditures:**

Finding 2001-4, 2002-7 and 2003-4, 2004-4 Invoices not canceled.  
Status: Resolved.

Finding 2001-1, 2002-9 and 2003-5, 2004-5 Inadequate supporting documentation.  
Status: See finding 2005-9.

**MANGHAM JUNIOR HIGH**

**Revenues**

Finding 2003-2, 2004-1 Control over receipts.  
Status: Resolved.

**Expenditures**

Finding 2003-3, 2004-2 Inadequate payment documentation.  
Status: See finding 2005-2.

Finding 2004-3 Late payment of invoices.  
Status: Resolved.

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
**For the year ended June 30, 2005**

**MANGHAM JUNIOR HIGH (Continued)**

Finding 2004-4 Dual signatures.  
Status Resolved.

**MANGHAM ELEMENTARY**

**Revenues**

Finding 2004-1 Timely deposit of receipts.  
Status: See finding 2005-1.

**Expenditures**

Finding 2003-1, 2004-2 Cancellation of invoices.  
Status: Resolved.

Finding 2003-2, 2004-3 Inadequate payment documentation.  
Status: Resolved.

Finding 2004-4 Late payment of finances.  
Status: Resolved.

**RAYVILLE ELEMENTARY**

**Revenues**

None.

**Expenditures**

Finding 2004-1 Cancellation of invoices.  
Status: Resolved.

Finding 2004-2 Dual signatures.  
Status: Resolved.

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
**For the year ended June 30, 2005**

**START ELEMENTARY**

**Revenues**

None.

**Expenditures**

None.

**DELHI ELEMENTARY**

**Cash and Cash Equivalents**

None.

**Revenues**

None.

**Expenditures**

Finding 2003-5, 2004-1 Dual signatures.  
Status: Resolved.

Finding 2003-6, 2004-2 Cancellation of invoices.  
Status: Resolved.

Finding 2003-8, 2004-3 Allowable expenditures.  
Status: Resolved.